

FOR INSTRUCTIONS, SEE BACK OF FORM

## EXPENDITURES -- MONEY SPENT FROM COMMITTEE ACCOUNT

**STATE PAC COMMITTEES: NOTE:** FOR CONTRIBUTIONS MADE TO STATEWIDE OR LEGISLATIVE CANDIDATES, LIST THE CANDIDATE IDENTIFICATION NUMBER IN THE DESIGNATED COLUMN AND THE PAC CHECK NUMBER FOR EACH EXPENDITURE. A LIST OF ID NUMBERS IS AVAILABLE FROM THE IOWA ETHICS & CAMPAIGN DISCLOSURE BOARD.

SCHEDULE <b>B</b> (Rev. 07/03)	MONETARY EXPENDITURES
<input type="checkbox"/> CHECK THIS BOX IF AMENDING FORM	

**COMMITTEE NAME** (Must be same as on Statement of Organization)

DATE EXPENDED (MM/DD/YR)	CANDIDATE ID NUMBER (if applicable) AND PAC CHECK NUMBER	NAME AND ADDRESS TO WHOM EXPENDITURE (Disbursement) WAS MADE	PURPOSE (DESCRIBE TRANSACTION)	AMOUNT EXPENDED
	ID#  CK#			\$
	ID#  CK#			
	ID#  CK#			
	ID#  CK#			
	ID#  CK#			
	ID#  CK#			
	ID#  CK#			
	ID#  CK#			
SUB-TOTAL				\$
TOTAL (if last page of this schedule)				\$

**THIS BOX APPLIES TO CANDIDATES' COMMITTEES ONLY:**

Purchases of certain campaign property costing \$500 or more must also be inventoried on Schedule H. (Refer to Schedule H instructions.)

Expenditures to persons/entities providing consulting, advertising, fund-raising, polling, managing, organizing services must also be detail itemized on Schedule G by the amount, purpose, and date of each type of expenditure made by the person/entity on behalf of the candidate's committee. (Refer to Schedule G instructions and Iowa Code 68A.402(3)(i).)

Page \_\_\_\_\_ of \_\_\_\_\_

(for Schedule B)

## SCHEDULE B

### MONETARY EXPENDITURES EXPENDITURES - MONEY SPENT

1. List the name of the committee at the top of each Schedule page. If you are amending the form, check the box to indicate this in the top right-hand corner.
2. List the number of the committee's check issued to pay expenditure.
3. Include the complete date (month, day, year) for each expenditure during the reporting period. (The reporting periods are shown on the back of FORM DR-2.)
4. List the full name and mailing address (street address or box number, city, state and zip) of each person/organization to whom you have expended \$5 or more. (NOTE: Expenditures must be remitted to the designated recipient within fifteen days of the date of the issuance of the payment.) If you are a state PAC contributing to a state candidate, list the candidate ID number in the space provided. List as "unitemized expenditures" expenditures of less than \$5. You are NOT permitted to issue checks to "cash" or "petty cash". Instead, reimburse persons for these small expenditures, showing the reimbursement on Schedule B. Include a description of the purpose of the expenditure being reimbursed.
5. Provide a clear statement about the purpose of each expenditure you have made. Rather than "supplies", list "paper plates for fund-raiser" or "office supplies for treasurer". Instead of "expenses", show "lath for signs", "lunch expense for speaker", "postage for membership mailing", "mileage reimbursement to Jane Smith, 30 miles @ .31 per mile". The reason for the purpose of expenditures is so that any person viewing a report will know exactly what the money was spent for.
6. List the exact amount expended. Do not round to the nearest dollar. Although this is an acceptable bookkeeping practice in many situations, it is not acceptable on disclosure reports.
7. Don't forget to include bank service charges, check printing costs and interest paid on bank loans. Failure to include these items will cause your report to be out of balance.
8. **CANDIDATE COMMITTEES ONLY**, if campaign funds are expended for campaign property, you should refer to the instructions on the back of Schedule H for consideration of whether it needs to be listed as campaign property.
9. Sub-total the page. Show the grand total if it is the last page of Schedule B.
10. Number the pages (i.e., page 1 of 3, 2 of 3, 3 of 3, etc.), as applicable.

**PACs NOTE:** If the expenditure is to reimburse a PAC representative for expenses encountered, be explicit. If the reimbursement is for a campaign contribution or fund-raiser donation given by the PAC representative, **BE SURE to PROMPTLY** notify the candidate's committee of the reimbursement so the candidate's committee can report the proper source of the contribution. Failure to do so causes a PAC to have given a contribution in the name of another, which is expressly forbidden by Iowa Code § 68A.502.

**CANDIDATE COMMITTEES NOTE:** The use of campaign funds for the personal benefit of the candidate or candidate's family is prohibited! Be sure funds are expended for campaign purposes - consult Iowa Code section 68A.302. Transfers to other candidates' committees or political committees are prohibited.

Iowa Code § 68A.302(2)(e) allows mileage reimbursement at the rate permitted by the IRS.

Do not place any restrictions on contributions you make to other committees, and do not accept contributions which have restrictions placed on them. (Iowa Code § 68A.303)